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May 10, 2006

Judith F. Judson, Chairman
Board of Commissioners
Department of Telecommunications & Energy (DTE)
One South Station
Boston, MA 02110

Dear Chairman Judson:

As the elected members of the North Attleborough Electric Light Commission we have become aware that the Commonwealth's Inspector General has recently requested that the DTE, "...issue and advisory opinion specific to municipal light department reporting requirements in order to prevent and discourage the types of unsound business practices described in this Office's December 2005 report, "An Investigation of the Use of Certain bond Funds by the North Attleborough Electric Department ("Bond Funds Report")".

The Board of Electric Commissioners is committed to restoring NAED's fiscal and management integrity. A locally financed "Forensic Audit" and the Inspector General's report cited above both concluded that bond funds, authorized by the municipality's legislative body were expended for purposes not stated in the authorization article. Further, the Inspector General's report has noted that, "this situation was exacerbated by what we found to be "corporate culture fostered by NAED management that resisted appropriate oversight by other Town bodies."

While we recognize that the situation in North Attleborough may be unique, we also recognize the importance of proper fiscal and administrative oversight and are supportive of any such efforts.

Thank you for your attention to this matter and please feel free to contact the Board through the office of our new General Manager, James C. Moynihan should you require any information relative to your deliberations.

Sincerely,

Thomas Corrigan, Chairman Edward Vandette, Secretary Richard Shaw

cc: Inspector General's office Honorable S. Brown Honorable E. Poirier J. Movnihan

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